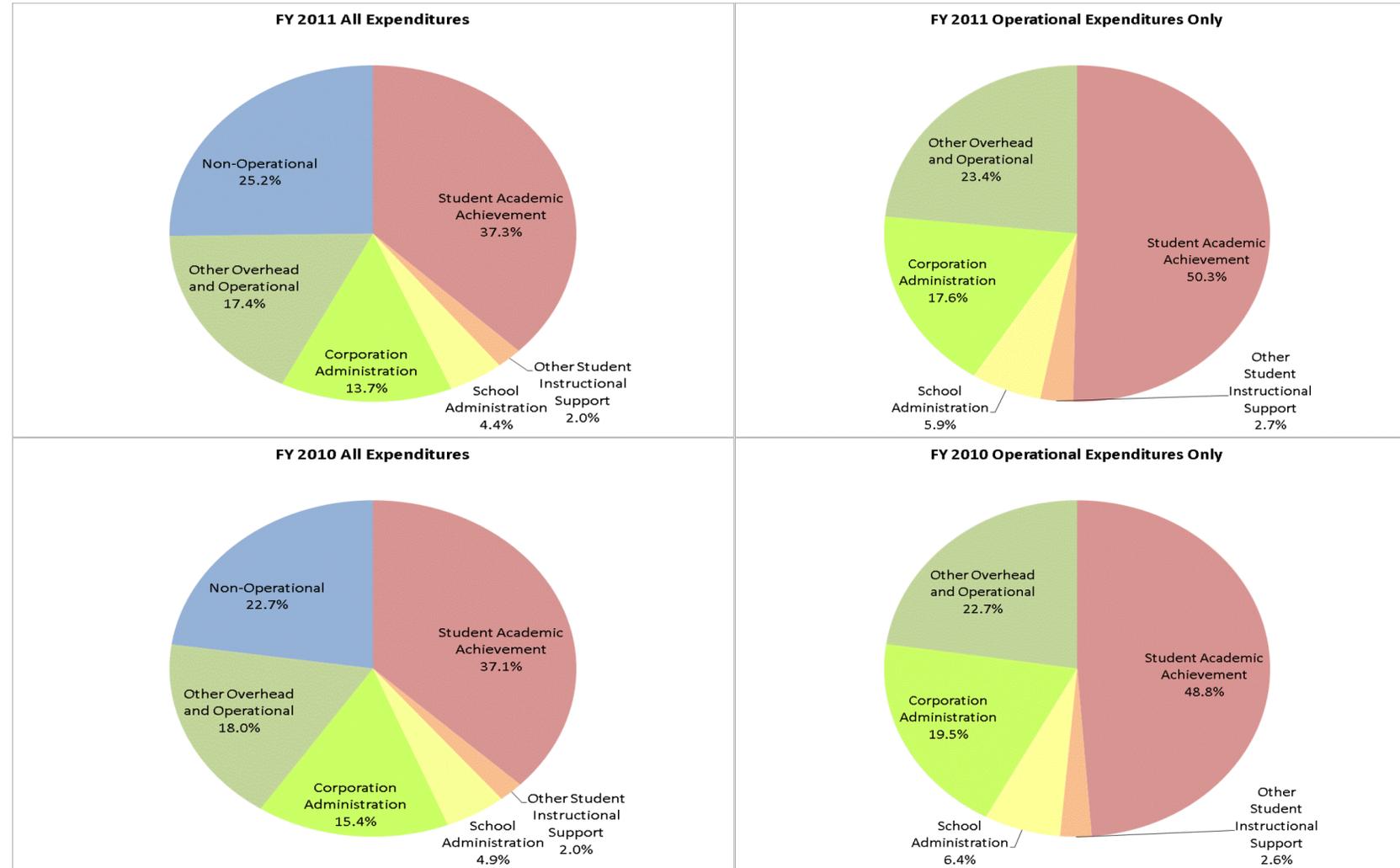


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clark-Pleasant Com School Corp (4145)

Clark-Pleasant Com School Corp (4145)

| Student Instructional Category | FY01 % of Total | | FY06 % of Total | | FY10 % of Total | | FY11 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2001 | Exp | FY 2006 | Exp | FY 2010 | Exp | FY 2011 | Exp |
| Student Academic Achievement | \$12,271,464 | 45.3% | \$19,344,698 | 35.4% | \$23,926,569 | 37.1% | \$23,951,171 | 37.3% |
| Student Instructional Support | \$1,703,808 | 6.3% | \$2,988,959 | 5.5% | \$4,433,494 | 6.9% | \$4,123,797 | 6.4% |
| Overhead and Operational | \$5,931,888 | 21.9% | \$17,834,072 | 32.6% | \$21,477,841 | 33.3% | \$19,967,001 | 31.1% |
| Nonoperational | \$7,191,050 | 26.5% | \$14,510,386 | 26.5% | \$14,647,708 | 22.7% | \$16,214,076 | 25.2% |
| Grand Total | \$27,098,210 | | \$54,678,115 | | \$64,485,612 | | \$64,256,045 | |

| | FY 2001 | FY 2006 | FY 2010 | FY 2011 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 51.6% | 40.8% | 44.0% | 43.7% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clark-Pleasant Com School Corp (4145)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|--|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11100 Regular Programs; Elementary | \$3,784,825 | \$6,524,457 | \$11,343,910 | \$10,969,123 | 190% | 68% | -3% |
| | 11200 Regular Programs; Middle/Junior High | \$1,800,777 | \$1,505,844 | \$2,649,266 | \$2,795,882 | 55% | 86% | 6% |
| | 11300 Regular Programs; High School | \$1,826,523 | \$2,829,753 | \$4,985,009 | \$4,920,484 | 169% | 74% | -1% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | | | \$95,500 | \$87,500 | | | -8% |
| | 11410 Vocational Education; Agriculture A | \$34,679 | \$58,002 | \$113,880 | \$55,807 | 61% | -4% | -51% |
| | 11450 Vocational Education; Consumer and Homemaking | \$129,088 | \$187,738 | \$205,075 | \$126,464 | -2% | -33% | -38% |
| | 11470 Vocational Education; Business Education | \$135,783 | \$169,877 | \$186,569 | \$137,889 | 2% | -19% | -26% |
| | 11480 Vocational Education; Industrial Education A | \$135,614 | \$164,141 | \$126,543 | \$130,193 | -4% | -21% | 3% |
| | 12110 Gifted And Talented; Gifted and Talented | \$18,624 | \$16,933 | \$52,450 | \$55,551 | 198% | 228% | 6% |
| | 12520 Culturally Different; Compensatory | | \$67,850 | \$7,287 | \$15,233 | | -78% | 109% |
| | 12900 Other Special Programs | \$18,712 | \$1,195,048 | \$1,810,759 | \$1,744,993 | > 500% | 46% | -4% |
| | 14100 Summer School Programs; Elementary | \$26,830 | \$19,497 | | | -100% | -100% | |
| | 14300 Summer School Programs; High School | \$72,117 | \$72,301 | \$45,842 | \$21,795 | -70% | -70% | -52% |
| | 16100 Remediation Testing | \$51,314 | \$99,793 | \$131,183 | \$112,421 | 119% | 13% | -14% |
| | 16200 Preventive Remediation | \$55,746 | \$15,888 | \$94,032 | \$78,406 | 41% | 393% | -17% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$213,381 | \$296,285 | \$407,222 | \$627,842 | 194% | 112% | 54% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$1,003,759 | \$429,599 | \$214,848 | \$488,033 | -51% | 14% | 127% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$184,604 | \$245,791 | \$562,256 | \$532,463 | 188% | 117% | -5% |
| | 22130 Improvement of Instruction; Instructional Staff Training | | \$75 | \$12,333 | \$21,799 | | > 500% | 77% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | | \$4,183 | | \$9,490 | | 127% | |
| | 22210 Library/Media Services; Service Area Direction | | \$614 | \$1,700 | | | -100% | -100% |
| | 22220 Library/Media Services; School Library | \$186,753 | \$264,424 | \$422,324 | \$421,214 | 126% | 59% | 0% |
| | 22230 Library/Media Services; Audiovisual | \$2,598 | \$2,128 | \$6,319 | \$4,352 | 68% | 104% | -31% |
| | 22360 Instruction, Related Technology; Network Support | | \$374,666 | \$60,766 | \$998 | | -100% | -98% |
| | 22900 Other Support Service, Instructional Staff | | | \$28,198 | \$31,784 | | | 13% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$151,619 | \$468,000 | \$355,774 | \$546,164 | 260% | 17% | 54% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | | | \$7,525 | \$15,291 | | | 103% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$478,506 | \$928,947 | | | | | |
| Student Academic Achievement Total | | \$10,311,853 | \$15,941,833 | \$23,926,569 | \$23,951,171 | 132% | 50% | 0% |
| Student Instructional Support | | | | | | | | |
| | 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$30,163 | \$9,504 | \$26,081 | \$6,333 | -79% | -33% | -76% |
| | 21220 Guidance Services; Counseling Services | \$341,664 | \$410,757 | \$1,047,433 | \$1,084,120 | 217% | 164% | 4% |
| | 21340 Health Services; Nurse Services | \$67,652 | \$143,178 | \$213,491 | \$215,514 | 219% | 51% | 1% |
| | 24100 Office of The Principal | \$916,552 | \$1,806,985 | \$3,146,067 | \$2,817,830 | 207% | 56% | -10% |
| | 24900 Other Support Services, School Administration | \$29,941 | \$2,270 | \$422 | | -100% | -100% | -100% |
| Student Instructional Support Total | | \$1,385,973 | \$2,372,695 | \$4,433,494 | \$4,123,797 | 198% | 74% | -7% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$19,243 | \$38,756 | \$72,288 | \$81,405 | 323% | 110% | 13% |
| | 23150 Board of Education; Legal Services | \$24,962 | \$1,840 | \$72,162 | \$33,012 | 32% | > 500% | -54% |
| | 23160 Board of Education; Promotion Expenses | \$7,077 | \$6,798 | \$64,331 | \$34,260 | 384% | 404% | -47% |
| | 23190 Board of Education; Other Governing Body Services | \$32,148 | \$25,498 | \$29,520 | \$7,203 | -78% | -72% | -76% |
| | 23210 Executive Administration; Office of The Superintendent | \$161,465 | \$265,177 | \$724,343 | \$485,666 | 201% | 83% | -33% |
| | 23290 Executive Administration; Other Executive Administration Services | \$4,352 | \$2,197 | \$3,116 | \$1,793 | -59% | -18% | -42% |
| | 25110 Fiscal Services; Office of The Business Manager | \$78,261 | \$174,308 | \$940,880 | \$984,138 | > 500% | 465% | 5% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$12,257 | \$16,607 | \$46,244 | \$47,118 | 284% | 184% | 2% |
| | 25150 Fiscal Services; Payroll Services | \$23,946 | \$42,089 | \$108,030 | \$102,304 | 327% | 143% | -5% |
| | 25160 Fiscal Services; Financial Accounting | \$42,604 | \$88,351 | \$41,737 | \$47,052 | 10% | -47% | 13% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$6,451 | \$8,840 | \$16,062 | \$19,911 | 209% | 125% | 24% |
| | 25196 Other Fiscal Services; Cash Change | \$30 | | | | -100% | | |
| | 25710 Personnel Services; Supervision of Personnel Services | | \$12,750 | \$7,246,315 | \$6,209,148 | | > 500% | -14% |
| | 25790 Personnal Services; Other Professional Services | | | \$114,998 | \$267,156 | | | 132% |
| | 25850 Administrative Technology Services; Network Support | | | \$397,369 | \$475,720 | | | 20% |
| | 25990 Other Support Services, Central | \$188,444 | \$3,859,700 | \$24,118 | \$11,320 | -94% | -100% | -53% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,660,901 | \$2,758,487 | \$4,084,466 | \$4,137,624 | 149% | 50% | 1% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$50,629 | \$123,370 | \$207,387 | \$202,378 | 300% | 64% | -2% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$403,739 | \$839,879 | \$1,331,083 | \$1,199,565 | 197% | 43% | -10% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Clark-Pleasant Com School Corp (4145)

| Student Instructional Category | Account | FY 2001 | FY 2006 | FY 2010 | FY 2011 | 10 Year Increase | 5 Year Increase | 1 Year Increase |
|---------------------------------------|---|--------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$2,135 | \$2,218 | | | | | |
| | 26499 2007 Account Code - Other | \$120,923 | \$4,250,308 | | | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | -\$1,495 | \$3,070 | \$16,058 | \$28,080 | | > 500% | 75% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$57,900 | \$162,104 | \$307,854 | \$244,116 | 322% | 51% | -21% |
| | 27010 Student Transportation; Service Area Direction | \$55,057 | \$128,603 | \$123,802 | \$123,291 | 124% | -4% | 0% |
| | 27100 Student Transportation; Vehicle Operation | \$589,929 | \$1,042,422 | \$1,717,583 | \$1,683,429 | 185% | 61% | -2% |
| | 27200 Student Transportation; Monitoring Services | \$1,485 | | | | -100% | | |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$346,368 | \$517,038 | \$897,722 | \$946,552 | 173% | 83% | 5% |
| | 27400 Student Transportation; Purchase of School Buses | \$588,307 | \$572,659 | \$397,074 | | -100% | -100% | -100% |
| | 27500 Student Transportation; Insurance on Buses | \$33,352 | \$46,068 | \$49,882 | \$71,919 | 116% | 56% | 44% |
| | 27900 Student Transportation; Other Student Transportation Services | \$22,809 | \$15,030 | \$43,763 | \$56,433 | 147% | 275% | 29% |
| | 27910 Student Transportation; Bus Driver Training | \$1,181 | \$3,557 | \$9,190 | \$2,043 | 73% | -43% | -78% |
| | 31100 Food Services Operations; Service Area Direction | \$46,318 | \$93,237 | \$225,851 | \$274,632 | 493% | 195% | 22% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$283,519 | \$477,436 | \$925,291 | \$935,937 | 230% | 96% | 1% |
| | 31400 Food Services Operations; Food Purchases | \$448,289 | \$774,613 | \$1,008,782 | \$1,030,923 | 130% | 33% | 2% |
| | 31500 Food Services Operations; Distribution of School Lunch Reimbursements | | | | \$6,519 | | | |
| | 31900 Other Food Services | \$81,937 | \$124,502 | \$230,537 | \$216,355 | 164% | 74% | -6% |
| Overhead and Operational Total | | \$5,394,523 | \$16,477,514 | \$21,477,841 | \$19,967,001 | 270% | 21% | -7% |
| Nonoperational | | | | | | | | |
| | 33200 Community Recreation | \$36,651 | \$53,620 | \$85,027 | \$71,109 | 94% | 33% | -16% |
| | 33400 Athletic Coaches | \$204,602 | \$320,026 | \$514,070 | \$416,991 | 104% | 30% | -19% |
| | 33990 Other Community Services; Other | \$6,686 | \$356 | \$3,099 | \$1,472 | -78% | 313% | -53% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$200,100 | \$823,506 | \$2,000 | | -100% | -100% | -100% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$824,016 | \$1,312,152 | \$254,842 | \$269,422 | -67% | -79% | 6% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$11,832 | \$375 | | | -100% | -100% | |
| | 45100 Building Acquisition, Construction and Improvements | \$1,291,809 | \$1,779,688 | \$648,950 | \$595,418 | -54% | -67% | -8% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$23,870 | \$40,015 | \$12,390 | | -100% | -100% | -100% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$70,007 | \$255,744 | \$405,228 | \$236,267 | 237% | -8% | -42% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$671,555 | \$746,573 | \$849,184 | \$108,532 | -84% | -85% | -87% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$205,704 | \$24,081 | \$68,461 | \$24,603 | -88% | 2% | -64% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$90,000 | \$1,262,796 | \$634,819 | \$465,000 | 417% | -63% | -27% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$77,308 | \$101,527 | \$314,709 | \$272,617 | 253% | 169% | -13% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$102,153 | \$80,422 | \$92,979 | \$21,789 | -79% | -73% | -77% |
| | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$500 | | | | -100% | | |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | | | | \$43,504 | | | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$3,305,009 | \$7,598,406 | \$5,725,325 | \$6,833,420 | 107% | -10% | 19% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | | | \$5,036,626 | \$6,831,078 | | | 36% |
| | 53300 Debt Services; Lease Rental; School Buses ; Principal | \$10,150 | | | | -100% | | |
| | 54200 Common School Fund; Principal | | | | \$21,866 | | | |
| | 54250 Common School Fund; Interest | | | | \$987 | | | |
| Nonoperational Total | | \$7,131,950 | \$14,399,285 | \$14,647,708 | \$16,214,076 | 127% | 13% | 11% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$26,939 | \$57,278 | | | | | |
| | 26492 2007 Account Code - Social Security | \$917,023 | \$1,476,304 | | | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$28,691 | \$149,164 | | | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,900,956 | \$3,795,068 | | | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$302 | \$8,975 | | | | | |
| Prorated By Fund Total | | \$2,873,911 | \$5,486,789 | | | | | |